

# EXHIBIT 21

## DISCLOSURE OF TAX SCANDAL

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MONEY

# Fierce confrontations in the tax commission: Head of department denies responsibility in fraud case for 12.7 billion

The head of the Ministry of Taxation does not believe that he has derailed important control body.



Jens Brøchner, head of department in the Ministry of Taxation, took office in May 2012. Around the same time, billions began to roll out of the state coffers to foreign speculators. The Danish state has been cheated for 12.7 billion kroner. (Photo: liselotte sabroe © Scanpix)

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OF

Mathias Sommer

How could that be? the treasury from 2012 to 2015 was drained for 12.7 billion kroner?

A question raised by the Commission of Inquiry Tax ,Denmark's most expensive commission <<https://www.dr.dk/nyheder/penge/danmarks-dyreste-kommission-kulegravning-af-skatteskalder-koster-308-millioner>>, these months is trying to find answers to - and place a responsibility for the huge dividend scandal.

The Commission has conducted over 100 interrogations, and today the flow of witnesses hit the hierarchical ceiling of the Ministry of Taxation, as Head of Department Jens Brøchner took the hot seat in front of the six-man-tall mancommission and about 30 assistant lawyers, who for corona reasons were each caged inside plexiglass in the great hall of the Court in Frederiksberg.

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**I do not recognize the image that I was not interested in Internal Audit.**

JENS BRØCHNER, HEAD OF DEPARTMENT AT THE MINISTRY OF TAXATION.

Jens Brøchner was appointed new Head of Department in the Ministry of Taxation in May 2012.

Around the same time, the billions began to flow in to foreign speculators who had lured that there was no control over requests for dividend tax refunds, which were sent to Skat's small dividend department in Høje Taastrup.

**'I do not agree with that'**

Common to the many interrogated people has been that the responsibility for the erroneous payments did not lie with the interrogated person, and typically they have pointed out that the responsibility should be placed higher up in the system.

## CV - JENS BRØCHNER

Uddannet cand. polit ved Københavns Universitet i 1998.

As one does not get higher up in the civil service than Jens Brøchner, there was therefore a plan for a larger exchange of blows between the commission's interrogator, Jens Lund Mosbek, and the sharp-edged and tall Head of Department , Brøchner.

And it should soon turn out that the claws were sharpened on both sides.

Questioner Jens Lund Mosbek and Commission Chairman Michael Ellehauge took a confrontational course against Jens Brøchner, who, conversely, answered in the negative and corrective to many things:

- I do not agree with that, and I do not recognize the premise.
- I do not think it is a completely correct description.
- No, I do not mean that.

Among other things, Jens Brøchner did not care about a number of questions before his closure of the Ministry of Taxation's audit committee in 2013; a committee otherwise intended to monitor the adequacy of critical audit reports on problems in the Honey .

For example, that there was no control over the dividend tax.

- I do not think you can set it up like that. When you say that I am winding down the audit committee, it sounds as if I am removing something and not putting anything else in its place, and that is not correct, it sounded from the Ministry of Taxation head of department who has so far refused to comment on the dividend tax case.

**Despite warnings: Did not know about dividend tax**

Although Jens Brøchner each quarter in the fraud period got a status on the follow-up on the audit reports, including about problems with the control of dividend tax, he told during the interrogation that he had not addressed the subject before the phone rang in August 2015:

Denmark had been subjected to the biggest coup ever.

- I did not know anything about dividend tax. Of course, I knew a little bit about dividend tax and the rules of the field. But I did not know anything about the risk of fraud, said Jens Brøchner.

## BILLION FRAUD AGAINST THE DANISH STATE

Den formodede svindel for 12,7 milliarder kroner er startet i

During his interrogation, he referred to a procedural error in the ministry, which meant that a critical audit report on dividend tax from 2013 did not land on his desk as it should otherwise.

And in the quarterly status of the audit reports, he did not think there was anything to be said alert him.

And then Jens Brøchner explained that he was very excited about his first years in the Ministry of Taxation, where he had been given the task of sticking the savings knife deep into the organization.

- I have received about 7,000 cases on my desk a year. That equates to between 20 and 30 lawsuits a day. So I can not go down in all cases, it is practically and physically impossible, said Jens Brøchner.

## Looking for new chief auditor

During his first year as Head of Department , Jens Brøchner was appointed Jesper Rønnow Simonsen <<http://www.dr.dk/nyheder/penge/fyret-topchef-i-skat-om-milliardsvindel-jeg-havde-uddelegeret-ansvaret>> as Chief Executive Officer Tax , and Andreas Berggreen

<https://www.dr.dk/nyheder/penge/skattesandalen-alle-sender-aben-videre> was hired as head of department for the new department, Group Management.

Among other things, the department had to ensure that critical audit reports landed on Brøchner's table with a clear message that he should look into it.

None of the three top executives had experience from Honey .

This, in turn, had Kjeld Rasmussen, who was head of the Ministry of Taxation's Internal Audit, who in both 2010 and 2013 flashed the warning lights due to the lack of control in the dividend area.

Kjeld Rasmussen had worked in Tax since 1969, when he had many years of experience seeing the management over his shoulders. But not once was he invited to dress the freshmanhead of department at.

When Kjeld Rasmussen in 2019 was questioned by commission , he accused Jens Brøchner of 'driving the audit out on a siding.'

- I have never spoken to Jens Brøchner, even though it was him to whom I referred and sent him several reports. I met him in the hallway. But that is the only contact I have had with him, said Kjeld Rasmussen, who stopped at the Ministry of Taxation when his contract expired in 2014.

*Jens Brøchner arrives at the Court in Frederiksberg. He has refused to stand for interview.*

But the reason why Kjeld Rasmussen was never invited into Jens Brøchner's office was, among other things, that Kjeld Rasmussen did not have the necessary competencies , and therefore Jens Brøchner was looking for a new chief auditor, he explained in the Court in Frederiksberg:

- In the early summer of 2012, there were a lot of things that had to be done, for example a new structure had to be made, and in that context I hold meetings with The National Audit Office , and one of the first things they said to me, was that the work carried out by the Ministry of Taxation's Internal Audit was not of sufficiently high quality, said Jens Brøchner, who also explained that he had difficulty finding the time to meet.

- I think it is set up very angular. It was not like I did not want to meet with that person. But I had quiteextraordinarily busy during that period.

*But shouldn't it just increase the attention if there was not enough professionalism?*

- I think things get mixed up a bit. We are working hard to increase our competencies and to find a new chief auditor on a clear assignment from the Auditor General. There I do everything I can to get competent forces in, said Jens Brøchner.

### **'Audit-hostile environment'**

However, Kjeld Rasmussen is not alone in the experience that the internal audit under Jens Brøchner was run on a siding.

Rasmussen's successor, Kurt Wagner, who was head of the Ministry of Taxation's Internal Audit from 2014 to 2019, has also explained that after an initially good relationship, an 'anti-audit environment' developed under Jens Brøchner.

- We could see that the environment became hostile to auditing. We had a very hard time getting our audits started up, he said.

But Jens Brøchner denied that he had downgraded Internal Audit and thus the supervision of Tax - and control of dividend tax refunds.

- I do not recognize the image that I was not interested in Internal Audit. On the contrary, I tried to build up, which The National Audit Office also acknowledged, he says.

The Commission did not get to the bottom of Jens Brøchner's questions, which is why he has been summoned to the next meeting on 10 November.

### Articles from interrogations:

- DR has covered the Tax Commission in detail. You can read more minutes below:
- Former head of department Peter Loft.  
<<https://www.dr.dk/nyheder/penge/tidligere-skatte-topchef-jeg-har-et-medansvar-men-det-er-der-flere-der-har>>
- Former director of Taxation Jesper Rønnow Simonsen.  
<<https://www.dr.dk/nyheder/penge/fyret-topchef-i-skat-om-milliardsvindel-jeg-havde-uddelegeret-ansvaret>>
- Former head of department Andreas Berggreen.  
<<https://www.dr.dk/nyheder/penge/skattesandalen-alle-sender-aben-videre>>



- Former director of recovery Jens Sørensen.  
<<https://www.dr.dk/nyheder/penge/arbejdsgruppe-i-skat-loeste-problemerne-samtidig-fossede-udbytte-milliarder-ud-af>>
- Former department head Lisbeth Rømer.  
<<https://www.dr.dk/nyheder/penge/udbyttechef-fortryder-ikke-have-taget-svindelmistaenkte-med-paa-sightseeing-det-tog>>
- Former Deputy Director René Frahm Jørgensen.  
<<https://www.dr.dk/nyheder/penge/tidligere-skattedirektoer-i-skudlinjen-godkendte-maanedsregnskaber-mens-pengene>>
- Former Vice President Richard Hanlov.  
<<https://www.dr.dk/nyheder/penge/tidligere-chef-i-skat-beskylder-karsten-lauritzen-politisk-indblanding-i-hjemsendelser>>
- Former head of department Dorthe Pannerup Madsen  
<<https://www.dr.dk/nyheder/penge/tidligere-leder-i-skat-om-udbyttesagen-det-hele-var-saa-uvirkeligt>>.
- Former operations director Jim Sørensen.  
<<https://www.dr.dk/nyheder/penge/kendt-skattedirektoer-skulle-skaere-21-procent-samtidig-toppede-svindel-127-milliarder>>
- Former tax director Lars Nørding.  
<<https://www.dr.dk/nyheder/penge/skattedirektoer-om-aarelange-besparelser-kontrollen-var-det-eneste-sted-man-kunne>>

## MONEY RIGHT NOW





**MONEY** | TODAY AT 05:45

**Nurses shake their heads over collective bargaining solution:** Fear jam jar



**MONEY** | YESTERDAY AT 18:15

**Several municipalities near dangerous border:** Now a number of mayors are calling





**MONEY** | YESTERDAY AT 18:14

## Nursing conflict postponed: Must vote on new proposal

### ANDRE LÆSER

**POLITIK** | I DAG KL. 14:01

**TV-klip udstiller regeringens kovending i sag om hjemtagning af syriske børn og deres mødre**



**FYN** | I DAG KL. 12:38

**Vrede, frygt og frustration blandt naboer til nyt udrejse-center: Jeg sætter mit hus til salg på tirsdag**



**MUSIK** | I DAG KL. 13:51

**Popstjerne vil ikke længere kaldes for hun eller hende: 'Det her er for dem, der ikke kan vise, hvem de virkelig er'**





INDLAND | I DAG KL. 10:47

## Kender du de syv tegn på kræft? Halvdelen af os reagerer ikke hurtigt nok på dem



SUPERLIGA | I DAG KL. 13:49

## Tre guldkandidater i et vildt Superliga-drama: 'Den mest uforudsigelige afslutning de seneste 15 år'



DETEKTOR | I DAG KL. 11:19

## Venstre-politiker forsvarede plan om én million elbiler "uden at have nogen som helst anelse", om den var realistisk



## TOP STORIES



POLITICS | TODAY AT 14:01

# TV clips show the government's reversal in the case of the repatriation of Syrian children and their mothers



**INLAND** | TODAY AT 13:55

**The Danish small islands get test centers before the summer's big rykind of tourists**



**FYN** | TODAY AT 12:38

**Anger, fear and frustration among neighbors to new exit center: I put my house up for sale on Tuesday**

**LATEST NEWS** | TODAY AT 14:07

**1,088 new cases of infection have been registered in the last 24 hours**

**LATEST NEWS** | TODAY AT 16:11

**The High Court refuses to adjudicate for special corona clause**



**SUPERLIGA** | TODAY AT 13:49

**Tre guld kandidater i et vildt Superliga-drama: 'Den mest uforudsigelige afslutning de seneste 15 år'**



**POLITIK** | I DAG KL. 10:33

**Nyt udrejsecenter for kriminelle udlændinge skal ligge på Langeland**





**INDLAND** | I DAG KL. 10:47

**Kender du de syv tegn på kræft? Halvdelen af os reagerer ikke hurtigt nok på dem**



**UDLAND** | I DAG KL. 10:51

**Spanien indsætter soldater, efter tusindvis af migranter krydser grænsen til spansk enklave**



**PENGE** | I DAG KL. 05:45

**Sygeplejersker ryster på hovedet over overenskomstløsning: Frygter syltekrukke**

**POLITIK** | I DAG KL. 05:14

**Ny sommerhjælpepakke til 1,65 milliarder skal sætte gang i turismen og give billigere indenrigsrejser**







